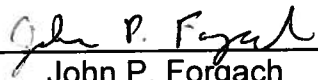


four years, and have on a daily basis since 1989 dealt with employee benefit and executive compensation issues, as well as issues regarding employment and labor law. One aspect of my work since 1991 has been the supervision of outside counsel handling those issues throughout the United States, including in Pennsylvania.

3. I have reviewed the rates charged by Paduano & Weintraub LLP in this case, as detailed in paragraph 3 of the Affidavit of Anthony Paduano, and I believe that such rates are entirely consistent with and not at all excessive compared to the charges for litigation of similar subject matters, size and complexity by attorneys with similar levels of experience.

4. I declare under penalty of perjury that the foregoing is true and correct.

Executed on the 12th day of December, 2011



John P. Forgach